



COUNTY OF SAN DIEGO

INTER-DEPARTMENTAL CORRESPONDENCE

January 11, 2000

Mr. James T. McCarthy, Foreman
San Diego County Grand Jury
330 W. Broadway, Suite 477
San Diego, CA 92101-3830

SUBJECT: AUDIT OF TIA JUANA VALLEY COUNTY WATER DISTRICT

Dear Mr. McCarthy:

This report includes the results of our audit of the management and operations of the Tia Juana Valley County Water District (the District), as requested by the San Diego County Grand Jury through its Administration-Audit Committee. As part of our audit, a review of certain related financial and legal records was also performed.

We have a significant concern regarding the long-term financial solvency of the District, both from a Balance Sheet/Retained Earnings standpoint, as well as that of cash flow. The District has experienced increasing operating losses the last two Fiscal Years ending June 30, 1998 and 1999 (\$11,000 and \$25,000, respectively); and, due to scheduled debt repayments, could be in a negative cash position either by the end of June 30, 2000, or early in Fiscal Year 2001 (fall 2000). At present, the District's only source of revenue is a special assessment on District parcel owners, totaling about \$170,000 annually.

The District has become increasingly more leveraged over the last four fiscal years. Total District Liabilities as a percentage of Total Assets have steadily increased from 87.4% at June 30, 1996 to 98.4% as of June 30, 1999. Current Assets as a percentage of Total Assets have decreased at a faster rate - from 77.8% as of June 30, 1996 to 20.2% at June 30, 1999. Further, the District's Proposed FY 1999-2000 Budgeted Expenses of \$439,000 exceed Budgeted Revenues of \$390,000 by \$49,000.

Approximately \$360,000 of the District's \$476,000 in assets (75.0%), as of June 30, 1999, is represented by wells which have never produced nor are likely to produce economically viable quantities of water. As Generally Accepted Accounting Principles require that an asset's value be written down to its fair market value when it becomes impaired, we question maintaining the wells at their present book value.

Inasmuch as cumulative District Retained Earnings as of June 30, 1990 totaled \$7,600, a 100% write down of the wells' value would cause Retained Earnings to fall to a deficit of approximately

\$352,000. However, we point out that the District's financial condition is so tenuous that even if the wells have some residual value, a write down of just 2.2% will cause cumulative District Retained Earnings to become negative.

Managerial/operational concerns include the District's lack of updating goals since January 1998, no formal measurement of performance towards such goals, the divergence between the January 1998 goals and actual District activities, and whether the main focus of actual District activities falls within the domain of a water district. One of the most significant activities of the District's General Manager and Board of Directors over the last two-year period has been attempting to stop the building of secondary sewage treatment ponds in the District.

Finally, we have a concerns over 47 redacted entries billed on 12 District Counsel invoices totaling up to \$7,000, one \$3,000 payment involving a sexual harassment settlement payment, which involved the personal actions of an unidentified District representative, and lack of supporting evidence for payments to Officers for attendance at outside meetings.

We recommend that:

1. An independent appraisal of the wells be obtained, and if the wells' value is judged as impaired, their value be adjusted accordingly. Should the adjustment of the wells' value be material that when coupled with the District's cash position and likelihood that no revenues from operations will be forthcoming, we recommend re-evaluating the District's probability as a going concern.
2. Until the appraisal, as discussed above, can be undertaken and finalized, Fiscal Year 1999-2000 Budgeted Expenditures be immediately reviewed, reduced and aligned with Budgeted/Forecasted Revenues; and,
3. An Operational Goal Status Report be implemented, to minimally include the status of each goal, its target completion date, estimated costs to complete, and identification of the individual with the main responsibility for its success.

Other recommendations can be found following the body of our report.

Additional details surrounding the above comments are contained in the main body of our report. Should you have any questions, you may contact Bruce Wilbat, Senior Performance Auditor, at (619) 515-6135 or me at (858) 694-2001.

YOUNG Z. CHOI
Director, Audits Division

AUD:BBW:am

Attachment

c: William J. Kelly, Chief Financial Officer
Kenneth J. Mory, Assistant Chief Financial Officer

INTRODUCTION

BACKGROUND

The Tia Juana Valley County Water District was incorporated as a County Water District in 1946. In 1989, the District was on the verge of disbanding after being mostly dormant for several years; however, a new Board of Directors increased activity towards local water and political issues. The District's 1993 Mission Statement stated that its primary responsibility was to prevent salt water and chemical intrusion in the water table beneath the Valley, thereby maintaining an adequate supply of clean water in the Valley's groundwater for agricultural and recreational purposes.

The 1993 Mission Statement was revised in April 1999 to include the prevention of "other contaminants from degrading" the water table beneath the Valley, and to note that the supply of clean water was also for "domestic" purposes. The 1993 Mission Statement additionally noted that "When appropriate, the District also supports international border flood protection, groundwater supply and sewage clean-up projects in and around the Tijuana River Valley...and to ensure that local opinion is considered in the evaluation of border public works and construction projects in coordination with local, state, federal and international agencies in the United States and Mexico."

According to District documents, both seasonal flooding and salt-water intrusion from the Pacific Ocean have been destructive to local properties since before the District was formed. Untreated sewage flowing from Mexico has additionally increased due to the growth of both population and industry in the Tijuana area. As a result, the District initiated what they refer to as a groundwater management program. This program was initiated "to examine the feasibility of harnessing surface floodwaters and cleansing unused groundwater to supply the District's water users with a stable supply of water for domestic uses."

The District's latest adopted Goals and Objectives, dated January 1998, list five categories consisting of twelve goals. Emphasizing its apparent importance at the time, the category of "Groundwater Development Projects" is listed first along with three objectives:

- Executing final agreements for the "next major phase of the District's groundwater supply and production programming";
- Exploring "the possibility of a joint (public/private) water bottling enterprise to sell San Diego formation deep groundwater from the District's existing production well"; and,
- Publish District Annual Groundwater Monitoring Reports for the years of 1995-1998.

AUDIT SCOPE AND METHODOLOGY

Our audit included a review of the District's Mission Statement, related goals, performance against such goals and in-progress measurement techniques. We looked at past and present District contracts regarding water exploration efforts and debt agreements, as well as documentation supporting grants and loans to the District from State of California and U.S. Federal agencies.

Financial records examined included District audited Financial Statements for the years ending June 30, 1996-1999, as well as related general ledger, payroll, banking and Treasurer reports. Cash flow analyses, rental agreements, and petty cash reimbursement documentation were reviewed for the period January 1997 through September 1999.

We reconciled compensation payments of the General Manager and other employees, and compared originals of cancelled checks to expenses indicated on the General Ledger and bank reconciliations, as well as those amounts paid to Board of Directors' members for attendance at both internal and external meetings.

AUDIT RESULTS

FINANCIAL ACTIVITIES

District Insolvency & Cash Position

Approximately \$360,000 (net depreciable value) of the District's \$476,000 in assets (75.0%), as of June 30, 1999, is represented by wells which have never produced economically viable quantities of water. Total District Liabilities as a percentage of Total Assets have steadily increased each of the last four Fiscal Years ended June 30, 1996-1999, from 87.4% at June 30, 1996 to 98.4% as of June 30, 1999. Current Assets as a percentage of Total Assets have decreased over the same period – from 77.8% as of June 30, 1996 to 20.2% at June 30, 1999.

Under Generally Applied Accounting Principles, if an asset is considered to be impaired, its value should be written down to its fair market value¹. Due to the fact that the wells have never produced, and most likely will never produce, economically viable quantities of water, we consider them impaired and believe their book value should be written down to zero. The effect of this adjustment would amend District's Retained Earnings at June 30, 1999 of \$7,600 to a deficit of approximately \$352,400. However, we suggest that a licensed appraiser make an independent judgement as to their value and District books be adjusted accordingly.

¹ GAAP states that to determine an asset's Fair Market Value, an entity should estimate the future cash flows expected to result from the use of the asset and its eventual disposition. Future cash flows are defined as the future cash inflows to be generated by an asset less the future cash outflows expected to be necessary to obtain those inflows. If the sum of the expected future cash flows is less than the carrying amount of the asset, the entity shall recognize an impairment loss.

We estimate that the District will be in a negative cash position by the first part of Fiscal Year 2001 (fall 2000). This estimate is based on the following:

1. The District has never produced any Revenue from water operations;
2. Annual Revenue is represented only by the special assessment of \$50 for each of the District's 3,400 parcels, approximately \$170,000 per year;
3. Principal payments on outstanding loans over the next four Fiscal Years ending June 30, 2003 will total \$309,000; principal and interest payments will average approximately \$101,000 for the three years ending June 30, 2002;
4. Another \$117,000 plus interest is payable, representing a loan from the State of California. The District has been attempting to have repayment of this loan forgiven, but learned within the last year that it is not eligible for forgiveness; and,
5. Annual payments for District operating expenses, including compensation and benefits to Board Members and employees, before principal and interest payments, will be approximately \$150,000.

Budgeted Expenses

As early as August 1997, it was determined, and recognized by outsiders and Board members alike, that the wells would most likely be unable to produce economical quantities of water. Further, concerns regarding the District proposed budget for FY1999-2000 were expressed by two Board Members in June 1999 - in the aggregate, as approved Budgeted Expenses (\$439,000) exceeded Budgeted Revenues (\$390,000) by 12.6%, or \$49,000; and in certain detailed line items, specifically with regard to Legal Fees, scheduled to increase more than sixfold from the actual FY1999 amount of \$11, 500 to \$75,000. District records indicated the additional legal fees were budgeted in the event the District had to take legal action to stop the building of the secondary sewage treatment ponds.

District Awareness of Wells' Economic Viability

Comments evincing management's awareness of the wells' status, as noted in Minutes of the District's Board of Directors' meetings, include:

- August 5, 1997 - The Board President expresses "...the difficulty of the District having to deal with the conclusion that at the present time it is a Water District with no water to sell."
- August 19, 1997 - The President says that he is "most concerned about where the District's groundwater programs go from here." A representative from the firm conducting groundwater exploration states that "the well does not produce water in great sustainable quantities" and suggested that "there was not enough water in the deep aquifer to have the District wholesale the water...The economics of constructing the greater groundwater production project no longer appear to be financially viable."

- October 7, 1997 - The same representative explains in his Groundwater Exploration Project report that the report “does not indicate sufficient groundwater in the deep aquifer from proceeding with a municipal water supply project.”
- June 16, 1998 - The General Manager states that “...as time moved on, he saw less and less possibility for the District to realize positive revenues from PEW-1” (Pilot Extraction Well No. 1).
- September 15, 1998 - A City of San Diego representative states that “...the various analyses showed a net negative cash flow using the basic 2 MGD (million gallons per day) desalination project proposed in the District’s Groundwater Management Plan.”
- October 20, 1998 - The General Manager states that “...the District is not actively using PEW-1 at the present time...”
- December 15, 1998 - Board President notes that “...the results of the Groundwater Exploration Project were disappointing...”
- April 6, 1999 - San Diego County Water Authority representative, in response to a Board member’s question as to “What makes a groundwater project profitable?” states that “individual groundwater feasibility projects are not profitable.”

MANAGEMENT AND OPERATIONAL PRACTICES

Current Goals, Goal Status and Performance Measurement

As noted in the introductory section of our report, the District has not updated their Goals and Objectives since January 1998. Further, the District does not produce any report which periodically provides the status of such goals, measures progress towards their accomplishment, notes activities required to bring them to a state of completion, or identifies personnel with the main responsibility for ensuring their success.

We observed that comments regarding District goals are noted in Board of Directors' meeting minutes and other District documents, but usually address instant issues, not the information mentioned above. The District General Manager stated that the District gauges the progress of programmatic goals as part of ongoing District operations.

Based on our request, the District General Manager provided a status of the District’s 1998 goals as of January 4, 2000. The goals, together with their current status may be viewed in Appendix A of our report. Briefly, although all six January 1998 major operational goals had target dates of October-December 1998:

1. Only one had been completed as of January 4, 2000, and that was six months later than the original target date;
2. Three goals are noted as still in progress; but are one to 1 ¾ years behind original target dates. For one of these goals, only one fourth of the activity is in progress due to insufficient funding. Funding for the remaining three-fourths of the project has not yet been identified; and,

3. In June 1999, one goal was found to be no longer viable.

In providing the status report on District goals, the General Manager indicated that the District Board of Directors intends to schedule a "goals and objectives session" for Calendar Year 2000 sometime "during the first three months of this year."

District Resource Utilization and Role

One of the three objectives in the Goal Category, Bi-National Surface Water, Flood Control, Reclaimed Water and Wastewater Development Projects, is provision of leadership in opposing unnecessary and unwanted large acreage secondary sewage treatment ponds in the Tijuana River Valley. District actions towards this objective are still ongoing; however, as of December 8, 1999, the United States Environmental Protection Agency and the International Boundary Water Commission announced that they will build the sewage treatments ponds.²

Opposing the building of secondary treatment ponds has, in fact, been a principal focus of the Water District's Board Members and General Manager since at least November 1997. This level of focus can be seen by review of a sample of comments contained in the District's Minutes of the meetings of the Board of Directors:

- November 18, 1997 - Stopping the pond building is "an urgent matter for the District."
- January 6, 1998 - It "would be most wise for the District to ensure that the ponding alternative would never be considered."
- February 16, 1999 - "The fight to stop the ponds in the Valley was not over yet. There are 'several additional steps (that) could be taken' by the District to stop the ponds from being constructed 'if all else fails'."
- March 16, 1999 - The Board President requests the General Manager and District Counsel in closed session "to develop legal and other strategies for countering pond construction."
- April 6, 1999 - The District "had to fight this issue (the ponding) to the very end."
- September 21, 1999 - "The Board President reiterated that the District's main purpose is to look after the well-being of the Valley and the Board of Directors will continue working for this purpose."

While District Board members and employees have certainly made a concerted effort to fight the pond building, and that effort may be viewed as admirable by some, we question whether acting as an advocacy group for any side of a political issue should be a function of a water district, much less a principal focus. Several statements by Board members and management, from both those favoring and opposing pond construction, noted that District constituents are not

² San Diego Union-Tribune, Thursday, December 9, 1999, Section B, Page 1.

concerned about pond construction at a level equivalent to that exhibited towards this end by the District, i.e.:

- December 15, 1998 - "District taxpayers continue to be concerned about the need for the District and its programs." "...the District has become too political and that these activities were not helping District constituents."
- March 3, 1998 - The General Manager stated that he "was disappointed in the lack of attendance at the public hearing by District constituents who oppose sewage ponds." A Board Director mentions low attendance from District residents in the effort to defeat ponding.
- April 6, 1999 - Board Director states that "many people around the valley are not concerned about the ponds and, therefore, there would not be a large community turnout at the public hearing (on stopping the ponds) on April 12, 1999." In fact, minutes from the next Board meeting, April 20, 1999, indicate that there was a "small community turnout at the public hearing."
- April 20, 1999 - Board Director states that he would like to see the District's direction ease away from the sewage pond debate and towards other water development issues. He asks if the District has any other goals. The General Manager agreed with the Director regarding the need for the District to work on other water development programs while the District continues to concentrate its efforts on defeating the ponds. The minutes note the Director's previous thoughts as to "more production of groundwater as a financial mechanism to help reduce or eliminate the special assessment." The minutes further mention this Director's previous statements that the District should be financially self-sustaining or be eliminated. The Board President repeats that "the District must focus much of its resources on the fight ... to defeat the ponds."
- September 21, 1999 – A Board Director repeats his concern for the District becoming too politically involved.

In September 1999, the District began opposing the proposed expansion of Brown Field, the small airport in the District, as a regional cargo center - an effort also having no relation to water development or production. We understand that an increase in flights, stated by Board minutes as a likely occurrence from the airport's expansion, might have an effect on the quality of life of District constituents; but, again, question the role of a water district, funded by a special assessment of its constituents, acting as an advocate on any side of this issue.

When questioned about how this activity relates to a water district, the General Manager replied that "Elected Officials have interest in many matters which could directly affect the quality of life of their constituents" and that he believed that the Brown Field Air Cargo Center/International Airport proposals qualified under this category. While it is certainly true that officials elected to certain municipal, state and federal political offices have interests in many matters that may affect their constituency, we question whether the roles of water district elected officials are similarly expansive.

OTHER MATTERS

Questionable Payments and Conduct

An August 19, 1997 General Ledger entry indicated that a \$3,000 payment was made from District funds to a former Office Secretary in relationship to a sexual harassment case. The payee and memo description in the General Ledger for this entry indicated the former Office Secretary by name and, in abbreviated form, noted the payment was for "Settlement..."

In attempts to determine if any additional District funds were paid to District Counsel for advice or defense of this situation (as well as our desire to review billings for other District matters), we requested and reviewed copies of Counsel's monthly invoices for the period December 31, 1996 through September 30, 1999. Although our review found no overt indication of Counsel's assistance on the instant matter, it was hampered by the fact that 12 monthly invoices during the 34-month period reviewed had 47 entries "blacked out." These charges totaled as much as \$7,000. It is worthy of mention that, although we were unable to tell the nature of the redacted entries, 29, or 62%, of them were billed in the four-month period immediately preceding the month of settlement payment.

When we questioned the District General Manager if any additional amounts were paid from District coffers to District Counsel for advice regarding the sexual harassment matter, he replied that District Counsel advised that this information, as well as all other redacted entries, were subject to the "attorney-client" privilege, and that the district is merely following appropriate legal and administrative guidelines as required by the Ralph M. Brown Act.

The General Manager further commented that "the explanation (as to the nature of the \$3,000 payment) in the General Ledger was incorrectly entered by the District Treasurer" and that "The General Ledger has been adjusted to show the correct entry." Our review of the "corrected" General Ledger furnished to us by the General Manager found that the payee had been changed to read "Closed Session" and the memo portion of the entry to read "Settlement in Full."

Minutes for the District's Board Meeting of January 20, 1998, four months after the settlement payment, indicate that the Board President expressed his concern regarding "sexual harassment" remarks made in open session by a former Board member. The President's concerns noted that these current statements caused the General Manager to write a confidential letter to each District Board Member regarding such remarks. The Board minutes noted that the General Manager spoke about "this delicate and confidential situation" and expressed his concern over the term "sexual harassment" because of "the previous episode endured by the District in dealing with an Office Secretary." The General Manager indicated that "both the (current) Board Secretary and the new Board Treasurer (both females) were not aware of the details of what had occurred last year (1997)" and that "even the casual use of the term 'sexual harassment' could have very negative implications for the District and himself."

As a result of the redacted entries, the information presently available to us regarding the sexual harassment issue precludes us from knowing whether any District representative was actually at fault, or that the related \$3,000 payment to the former Office Secretary was a settlement payment to avert additional expenditures defending an innocent party.

While we understand the general protection allowed by the “attorney client” privilege, we question its applicability in this case, as the payments made to the former Secretary, and possibly to District Counsel, were clearly made from District funds received from public sources or District constituents through the special assessment. As such, we believe records related to such payments should be made available to the Grand Jury, as well as other County officials who may have interest.

We, therefore, recommend that the District provide full disclosure with respect to the sexual harassment settlement payment; and, if fault lay with a District representative, that individual be required to reimburse the District for the \$3,000 paid to the former Office Secretary, as well as for any amount paid to District Counsel for their advice in the matter.

Payments to Directors for Outside Meeting Attendance

Payments to District Officers, Directors and staff for attendance at outside meetings are not supported by hardcopy evidence. For Calendar Year 1997, such payments totaled approximately \$5,950; payments for Calendar Year 1998 totaled about \$6,950.

The General Manager stated that receipts are not required to be submitted by outside meeting attendees as District policy calls for a “per diem” rate (\$50 per meeting) for attendance at such meetings. The General Manager stated that he monitors attendance at outside meetings and compensation for same as part of his normal responsibilities, and based on his awareness of Directors’ activities, he prepares a “Monthly Compensation Sheet” for the approval of the Board of Directors (the meeting attendees, in most cases). This compensation sheet details the compensation for Directors, Officers, Staff and other agents of the District each month.

We noted that the District President made repeated requests of Officers for improved written reports of outside meetings attended. The Board minutes from the May 19, 1998 meeting mention that “the President expresses his desire again to have Directors tighten policy regarding official representation and compensation at outside meetings.” We, therefore, recommend that District policy be revised to require District Officers, Directors and Staff, to provide hardcopy evidence of their attendance at such meetings.

SUMMARY OF RECOMMENDATIONS

- An independent appraisal of the wells be obtained, and if the wells' value is judged as impaired, their value be adjusted accordingly. Should the adjustment of the wells' value be material that when coupled with the District's cash position and likelihood that no revenues from operations will be forthcoming, we recommend re-evaluating the District's probability as a going concern;
- Until the appraisal, as discussed above, can be undertaken and finalized, Fiscal Year 1999-2000 Budgeted Expenditures be immediately reviewed, reduced and aligned with Budgeted/Forecasted Revenues;
- An Operational Goal Status Report be implemented, to minimally include the status of each goal, its target completion date, estimated costs to complete, and identification of the individual with the main responsibility for its success;
- State authorities be contacted to determine whether the Water District is acting within its legislative operating boundaries;
- The District be compelled to make full disclosure of all redacted entries contained on District Counsel invoices, and should any expenses be determined to have been incurred from public funds as the result of personal actions of any District representative, that individual be requested to reimburse the District; and,
- District Officers, Directors and Staff attending outside meetings for which they are to be compensated, provide hardcopy evidence of their attendance.

APPENDIX A

STATUS OF DISTRICT JANUARY 1998 GOALS As of January 4, 2000

GOAL CATEGORY	ORIGINAL TARGET DATE	STATUS
Groundwater Development Projects		
Objective 1: Executing final agreements for the next major phase of the District's groundwater supply and production programming.	December 1998 with 2 years to complete.	<p>1 1/4 – 1 3/4 years behind schedule.</p> <p>The District is presently in discussion with the U.S. Bureau of Reclamation, San Diego County Water Authority and the City of San Diego to develop a budget submission to the federal government regarding the next phase of the Border of the Californias Recycled Water Feasibility Studies. The intent is to include \$1 million of federal funds for this District project in the U.S. Fiscal Year 2001 Budget (October 1, 2000-September 30, 2001). We expect that the federal funding to initiate and complete the District's North River Groundwater Production Feasibility Study will be included in the Federal Fiscal Year 2001 Budget (Fall of 2000). We expect that all agreements will be executed shortly after October 1, 2000 and that the study will be completed by Spring of the Year 2002.</p>
Objective 2: Continue to explore the possibility of a joint (public/private) water bottling enterprise to sell San Diego formation deep groundwater from the District's existing production well (PEW-1).	Receipt of Letter of Interest was October 1998. If feasible, completion of necessary agreements and permits to begin was April 1999.	<p>Not Currently Viable. Known since June 1999.</p> <p>The District will pursue the public/private water bottling enterprise when bottled water market conditions improve.</p>

GOAL CATEGORY	ORIGINAL TARGET DATE	STATUS
Objective 3: Publish District Annual Groundwater Monitoring Reports for the years of 1995-1998. Funding for the completion of the 1996-98 reports is being requested from the North American Fund for Environmental Cooperation (NAFEC) with the support from the City of San Diego.	<p>For the 1995 Monitoring Report – Fall, 1998.</p> <p>For the 1996-98 reports – November 1998.</p>	<p>Nothing completed; Insufficient Funding.</p> <p>Shortly after the 1998 goals memo was completed, the District was told by NAFEC, through the City of San Diego that the groundwater monitoring reports were not eligible for NAFEC funding. The 1995 monitoring report is being completed for the District by Dudek and Associates. The District continues to search for either a local/state/federal government agency to provide the necessary funds for the District to complete the 1996 and the subsequent annual groundwater monitoring reports.</p>
Bi-National Surface Water, Flood Control, Reclaimed Water And Wastewater Development Projects.		
Objective 1: Sponsor Phase I of the U.S. Army Core of Engineers (USACOE) examination of the Tijuana River international watershed flood control and environmental enhancement projects.	Fall 1998.	<p>Completed.</p> <p>The USACOE and the District completed the Tijuana River Watershed Management Study Reconnaissance Report in March 1999.</p>

GOAL CATEGORY	ORIGINAL TARGET DATE	STATUS
Objective 2: Promotion of the development of the Tijuana River International Watershed Dam Break Analysis with the intent of securing agreements with USACOE, IBWC and the State Department of Water Resources.	End of Calendar Year 1998.	<p>At least 1 year behind schedule.</p> <p>The necessary agreements between the District, the USACOE and the IBWC are being developed at the present time. The necessary funding is secured to complete the work of this project through the end of the Federal Fiscal Year 2000 (September 2000). Additional funds necessary to complete the International Watershed Hydraulic Analysis is being asked for in both the federal and state budgets for Fiscal Year 2001.</p>
Objective 3: Continue to provide District leadership in opposing unnecessary or unwanted large acreage secondary sewage treatment ponds in the Tijuana River Valley.	December 1998.	<p>Currently Unsuccessful.</p> <p>The District has demonstrated its leadership in opposing the construction of 30+ acres of open air secondary sewage treatment ponds in the Tijuana River Valley in many ways since 1998. We continue to develop legal, administrative, governmental and media oriented strategies for preventing the construction of the ponds.</p> <p>Note: As of December 8, 1999, the United States Environmental Protection Agency and the International Boundary Water Commission announced that they will build the sewage treatments ponds.</p>

GOAL CATEGORY	ORIGINAL TARGET DATE	STATUS